

# FINAL GENERAL FUND BUDGET

Fiscal Year 2020-2021

## General Fund Budget Approval

Date of Adoption of the General Fund Budget:

  
President of the Board - Original Signature Required

6/16/2020  
Date

  
Secretary of the Board - Original Signature Required

6/16/2020  
Date

  
Chief School Administrator - Original Signature Required

6/16/2020  
Date

John Clark  
Contact Person

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Email Address

**CERTIFICATION OF ESTIMATED ENDING FUND BALANCE  
FROM 2020-2021 GENERAL FUND BUDGET**

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Tyrone Area SD	COUNTY : Blair	AUN : 108078003
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No school district shall approve an increase in real property taxes unless it has adopted a budget that includes an estimated, ending unreserved undesignated fund balance (unassigned) less than or equal to the specified percentage of its total budgeted expenditures:

Total Budgeted Expenditures	Fund Balance % Limit (less than or equal to)
Less Than or Equal to \$11,999,999	12.0%
Between \$12,000,000 and \$12,999,999	11.5%
Between \$13,000,000 and \$13,999,999	11.0%
Between \$14,000,000 and \$14,999,999	10.5%
Between \$15,000,000 and \$15,999,999	10.0%
Between \$16,000,000 and \$16,999,999	9.5%
Between \$17,000,000 and \$17,999,999	9.0%
Between \$18,000,000 and \$18,999,999	8.5%
Greater Than or Equal to \$19,000,000	8.0%

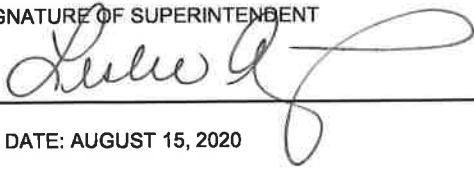
Did you raise property taxes in SY 2020-2021 (compared to 2019-2020 )? Yes  
No     x

If yes, see information below, taken from the 2020-2021 General Fund Budget.

Total Budgeted Expenditures	\$26872951
Ending Unassigned Fund Balance	\$654328
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	2.4%

The Estimated Ending Unassigned Fund Balance is within the allowable limits. Yes     x  
No

**I hereby certify that the above information is accurate and complete.**

SIGNATURE OF SUPERINTENDENT 	DATE 6/16/2020
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DUE DATE: AUGUST 15, 2020

**CERTIFICATION OF USE OF PDE-2028  
FOR PUBLIC INSPECTION OF 2020-2021 PROPOSED BUDGET**

24 PS 6-687(a)(1)

(03/2006)

<b>School District Name :</b> Tyrone Area SD	<b>County :</b> Blair	<b>AUN Number :</b> 108078003
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Section 687(a)(1) of the School Code requires the president of the board of school directors of each school district to certify to the Department of Education that the proposed budget was prepared, presented and will be made available for public inspection using the uniform form prepared and furnished by the Department of Education.

**I hereby certify that the above information is accurate and complete.**

<b>SIGNATURE OF SCHOOL BOARD PRESIDENT</b> 	<b>DATE</b> May 12, 2020
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**DUE DATE:** IMMEDIATELY FOLLOWING  
ADOPTION OF PROPOSED  
FINAL GENERAL FUND BUDGET

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Budgeted funds for a contingency of the unexpected expenses due to school start up and distance learning.
8080	Ending Fund Balance Entry and Budgetary Reserve: If 0850 Estimated Ending Unassigned Fund Balance is not equal to 0, a justification must be entered below.	Funds that would remain from the current carry over less the fund balance used due to expenses being greater than revenues.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Funds that have been committed by the board are for the purpose of a buffer against future retirement costs.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	\$2,000,000 is assigned for reserve in the event of short falls or delays in Federal or State revenues. \$1,720,000 is assigned for use in purchasing of technology equipment in the event of a short fall in revenue to do so.

<u>ITEM</u>	<u>AMOUNTS</u>
<b>Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	
0810 Nonspendable Fund Balance	41,881
0820 Restricted Fund Balance	
0830 Committed Fund Balance	1,000,000
0840 Assigned Fund Balance	5,884,647
0850 Unassigned Fund Balance	789,138
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$7,673,785</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	7,246,632
7000 Revenue from State Sources	16,105,649
8000 Revenue from Federal Sources	1,123,463
9000 Other Financing Sources	
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$24,475,744</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$32,149,529</u></b>

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	5,331,419
6113 Public Utility Realty Taxes	6,600
6114 Payments in Lieu of Current Taxes - State / Local	13,500
6150 Current Act 511 Taxes - Proportional Assessments	1,363,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	61,178
6500 Earnings on Investments	44,560
6700 Revenues from LEA Activities	73,375
6800 Revenues from Intermediary Sources / Pass-Through Funds	320,500
6910 Rentals	3,000
6920 Contributions and Donations from Private Sources	3,000
6940 Tuition from Patrons	15,000
6990 Refunds and Other Miscellaneous Revenue	11,500
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$7,246,632</b>
<b>REVENUE FROM STATE SOURCES</b>	
7111 Basic Education Funding-Formula	9,423,360
7160 Tuition for Orphans Subsidy	15,000
7220 Vocational Education	75,200
7240 Driver Education - Student	2,345
7271 Special Education funds for School-Aged Pupils	1,517,977
7272 Early Intervention	218,574
7292 Pre-K Counts	548,250
7311 Pupil Transportation Subsidy	810,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	45,050
7330 Health Services (Medical, Dental, Nurse, Act 25)	36,000
7340 State Property Tax Reduction Allocation	490,007
7505 Ready to Learn Block Grant	308,378
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series	243,194
7810 State Share of Social Security and Medicare Taxes	450,878
7820 State Share of Retirement Contributions	1,921,436
<b>REVENUE FROM STATE SOURCES</b>	<b>\$16,105,649</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	588,332
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	76,306
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	37,712

Amount

**REVENUE FROM FEDERAL SOURCES**

8521 Vocational Education - Operating Expenditures	16,999
8741 Elementary and Secondary School Emergency Relief Fund (ESSER)	383,114
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	21,000

**REVENUE FROM FEDERAL SOURCES \$1,123,463**

**TOTAL ESTIMATED REVENUES AND OTHER SOURCES 24,475,744**

Act 1 Index (current): 3.7%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

2

Approx. Tax Revenue from RE Taxes:

\$5,333,500

Amount of Tax Relief for Homestead Exclusions

\$490,007

Total Approx. Tax Revenue:

\$5,823,507

Approx. Tax Levy for Tax Rate Calculation:

\$6,350,996

	Blair	Centre	Huntingdon	Total
<b>2019-20 Data</b>				
a. Assessed Value	\$589,073,425	\$18,911,570	\$38,794,480	\$646,779,475
b. Real Estate Mills	6.7200	26.4700	46.9700	
<b>I. 2020-21 Data</b>				
c. 2018 STEB Market Value	\$442,641,001	\$53,721,269	\$203,419,901	\$699,782,171
d. Assessed Value	\$584,465,675	\$19,895,605	\$39,385,280	\$643,746,560
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0	\$0
<b>2019-20 Calculations</b>				
f. 2019-20 Tax Levy	\$3,958,573	\$500,589	\$1,822,177	\$6,281,339
(a * b)				
<b>2020-21 Calculations</b>				
g. Percent of Total Market Value	63.25411%	7.67686%	29.06903%	100.00000%
h. Rebalanced 2019-20 Tax Levy	\$3,973,205	\$482,210	\$1,825,924	\$6,281,339
(f Total * g)				
i. Base Mills Subject to Index	6.7448	26.4700	47.0665	
(h / a * 1000) if no reassessment				
(h / (d-e) * 1000) if reassessment				
<b>Calculation of Tax Rates and Levies Generated</b>				
j. Weighted Avg. Collection Percentage	91.00000%	91.00000%	91.00000%	91.00000%
k. Tax Levy Needed	\$4,017,266	\$487,557	\$1,846,173	\$6,350,996
(Approx. Tax Levy * g)				
<b>I. 2020-21 Real Estate Tax Rate</b>	<b>6.8700</b>	<b>24.5000</b>	<b>46.8700</b>	
(k / d * 1000)				
III. m. Tax Levy Generated by Mills	\$4,015,279	\$487,442	\$1,845,988	\$6,348,709
(l / 1000 * d)				
n. Tax Levy minus Tax Relief for Homestead Exclusions				\$5,858,702
(m - Amount of Tax Relief for Homestead Exclusions)				
o. Net Tax Revenue Generated By Mills				\$5,331,419
(n * Est. Pct. Collection)				



Act 1 Index (current): 3.7%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

2

Approx. Tax Revenue from RE Taxes:

\$5,333,500

Amount of Tax Relief for Homestead Exclusions

\$490,007

Total Approx. Tax Revenue:

\$5,823,507

Approx. Tax Levy for Tax Rate Calculation:

\$6,350,996

	Blair	Centre	Huntingdon	Total
<b>Index Maximums</b>				
p. Maximum Mills Based On Index (i * (1 + Index))	6.9943	27.4493	48.8079	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	0.0000	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$4,087,928	\$546,120	\$1,922,313	\$6,556,361
IV. s. Millage Rate within Index? (If l > p Then No)	Yes	Yes	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0	\$0	\$0

**Information Related to Property Tax Relief**

V. Assessed Value Exclusion per Homestead	\$21,685.59	\$6,080.82	\$3,178.58	
Number of Homestead/Farmstead Properties	2303	248	697	3248
Median Assessed Value of Homestead Properties				\$89,555

Act 1 Index (current): 3.7%

Calculation Method: Revenue Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation: 2

Approx. Tax Revenue from RE Taxes: \$5,333,500

Amount of Tax Relief for Homestead Exclusions \$490,007

Total Approx. Tax Revenue: \$5,823,507

Approx. Tax Levy for Tax Rate Calculation: \$6,350,996

	Blair	Centre	Huntingdon	Total	
State Property Tax Reduction Allocation used for: Homestead Exclusions		\$490,007	Lowering RE Tax Rate	\$0	\$490,007
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions		\$0			\$0
<b>Amount of Tax Relief from State/Local Sources</b>					<b>\$490,007</b>

CODE

6111 Current Real Estate Taxes

<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>	<u>Amount of Tax Relief for Homestead Exclusions</u>	<u>Tax Levy Minus Homestead Exclusions</u>	<u>Percent Collected</u>	<u>Net Tax Revenue Generated By Mills</u>
Blair	584,465,675	6.8700	4,015,279			91.00000%	
Centre	19,895,605	24.5000	487,442			91.00000%	
Huntingdon	39,385,280	46.8700	1,845,988			91.00000%	
<b>Totals:</b>	<b>643,746,560</b>		<b>6,348,709</b>	- 490,007 =	5,858,702 X	91.00000% =	5,331,419

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$0.00		0
6140 <u>Current Act 511 Taxes-- Flat Rate Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6141 Current Act 511 Per Capita Taxes	\$0.00	\$0.00	0
6142 Current Act 511 Occupation Taxes-- Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$0.00	\$0.00	0
6144 Current Act 511 Trailer Taxes	\$0.00	\$0.00	0
6145 Current Act 511 Business Privilege Taxes-- Flat Rate	\$0.00	\$0.00	0
6146 Current Act 511 Mechanical Device Taxes-- Flat Rate	\$0.00	\$0.00	0
6149 Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0

**Total Current Act 511 Taxes-- Flat Rate Assessments 0 0**

	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6150 <u>Current Act 511 Taxes-- Proportional Assessments</u>				
6151 Current Act 511 Earned Income Taxes	0.650%	0.000%	1,700,000	1,363,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.000%	0.000%	0	0
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0	0
6155 Current Act 511 Business Privilege Taxes	0.000	0.000	0	0
6156 Current Act 511 Mechanical Device Taxes-- Percentage	0.000%	0.000%	0	0
6157 Current Act 511 Mercantile Taxes	0.000	0.000	0	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0	0

**Total Current Act 511 Taxes-- Proportional Assessments 1,700,000 1,363,000**

**Total Act 511, Current Taxes 1,363,000**

<b>Act 511 Tax Limit --&gt;</b>	<b>699,782,171 X</b>	<b>12</b>	<b>8,397,386</b>
	<b>Market Value</b>	<b>Mills</b>	<b>(511 Limit)</b>

Tax Function	Description	Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index
		2019-20 (Rebalanced)	2020-21				2019-20 (Rebalanced)	2020-21		
6111	<u>Current Real Estate Taxes</u>									
	Blair	6.7448	6.8700	1.86%	Yes	3.7%				
	Centre	26.4700	24.5000	-7.43%	Yes	3.7%				
	Huntingdon	47.0665	46.8700	-0.40%	Yes	3.7%				
	<u>Current Act 511 Taxes– Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.650%	0.650%	0.00%	Yes	3.7%				

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	9,915,177
1200 Special Programs - Elementary / Secondary	3,233,573
1300 Vocational Education	1,235,845
1400 Other Instructional Programs - Elementary / Secondary	616,518
1800 Pre-Kindergarten	665,269
<b>Total Instruction</b>	<b>\$15,666,382</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	1,150,259
2200 Support Services - Instructional Staff	705,662
2300 Support Services - Administration	1,772,022
2400 Support Services - Pupil Health	404,862
2500 Support Services - Business	652,010
2600 Operation and Maintenance of Plant Services	2,256,552
2700 Student Transportation Services	1,272,452
2800 Support Services - Central	1,082,366
2900 Other Support Services	111,000
<b>Total Support Services</b>	<b>\$9,407,185</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	664,884
3300 Community Services	14,000
<b>Total Operation of Non-Instructional Services</b>	<b>\$678,884</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
4000 Facilities Acquisition, Construction and Improvement Services	20,500
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$20,500</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5200 Interfund Transfers - Out	600,000
5900 Budgetary Reserve	500,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$1,100,000</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$26,872,951</b>

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	5,694,519
200 Personnel Services - Employee Benefits	3,903,437
300 Purchased Professional and Technical Services	135,620
400 Purchased Property Services	33,550
500 Other Purchased Services	11,462
600 Supplies	128,572
700 Property	6,000
800 Other Objects	2,017
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$9,915,177</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	1,576,765
200 Personnel Services - Employee Benefits	1,028,209
300 Purchased Professional and Technical Services	82,165
500 Other Purchased Services	540,125
600 Supplies	6,309
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$3,233,573</b>
<b>1300 <u>Vocational Education</u></b>	
100 Personnel Services - Salaries	467,222
200 Personnel Services - Employee Benefits	308,951
300 Purchased Professional and Technical Services	6,035
500 Other Purchased Services	417,279
600 Supplies	19,292
800 Other Objects	17,066
<b>Total Vocational Education</b>	<b>\$1,235,845</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	26,020
200 Personnel Services - Employee Benefits	9,498
300 Purchased Professional and Technical Services	182,300
500 Other Purchased Services	372,500
600 Supplies	26,200
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$616,518</b>
<b>1800 <u>Pre-Kindergarten</u></b>	
100 Personnel Services - Salaries	369,820
200 Personnel Services - Employee Benefits	223,200
300 Purchased Professional and Technical Services	12,340
400 Purchased Property Services	1,000
500 Other Purchased Services	9,249
600 Supplies	49,660
<b>Total Pre-Kindergarten</b>	<b>\$665,269</b>
<b>Total Instruction</b>	<b>\$15,666,382</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	

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<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	587,082
200 Personnel Services - Employee Benefits	434,846
300 Purchased Professional and Technical Services	106,500
500 Other Purchased Services	4,196
600 Supplies	16,641
800 Other Objects	994
<b>Total Support Services - Students</b>	<b>\$1,150,259</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
100 Personnel Services - Salaries	329,229
200 Personnel Services - Employee Benefits	134,107
300 Purchased Professional and Technical Services	82,807
600 Supplies	149,634
700 Property	8,500
800 Other Objects	1,385
<b>Total Support Services - Instructional Staff</b>	<b>\$705,662</b>
<b>2300 <u>Support Services - Administration</u></b>	
100 Personnel Services - Salaries	963,301
200 Personnel Services - Employee Benefits	617,483
300 Purchased Professional and Technical Services	56,500
400 Purchased Property Services	8,800
500 Other Purchased Services	44,300
600 Supplies	59,038
800 Other Objects	22,600
<b>Total Support Services - Administration</b>	<b>\$1,772,022</b>
<b>2400 <u>Support Services - Pupil Health</u></b>	
100 Personnel Services - Salaries	190,708
200 Personnel Services - Employee Benefits	132,950
300 Purchased Professional and Technical Services	74,500
400 Purchased Property Services	500
600 Supplies	6,204
<b>Total Support Services - Pupil Health</b>	<b>\$404,862</b>
<b>2500 <u>Support Services - Business</u></b>	
100 Personnel Services - Salaries	291,505
200 Personnel Services - Employee Benefits	217,105
300 Purchased Professional and Technical Services	59,000
400 Purchased Property Services	15,500
500 Other Purchased Services	7,900
600 Supplies	55,000
800 Other Objects	6,000
<b>Total Support Services - Business</b>	<b>\$652,010</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	
100 Personnel Services - Salaries	714,928
200 Personnel Services - Employee Benefits	539,421
300 Purchased Professional and Technical Services	121,570
400 Purchased Property Services	203,597

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<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	112,562
600 Supplies	450,075
700 Property	113,399
800 Other Objects	1,000
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$2,256,552</b>
<b>2700 <u>Student Transportation Services</u></b>	
100 Personnel Services - Salaries	17,185
200 Personnel Services - Employee Benefits	11,382
500 Other Purchased Services	1,228,885
600 Supplies	15,000
<b>Total Student Transportation Services</b>	<b>\$1,272,452</b>
<b>2800 <u>Support Services - Central</u></b>	
100 Personnel Services - Salaries	228,140
200 Personnel Services - Employee Benefits	124,824
300 Purchased Professional and Technical Services	29,530
500 Other Purchased Services	6,920
600 Supplies	235,292
700 Property	457,660
<b>Total Support Services - Central</b>	<b>\$1,082,366</b>
<b>2900 <u>Other Support Services</u></b>	
600 Supplies	111,000
<b>Total Other Support Services</b>	<b>\$111,000</b>
<b>Total Support Services</b>	<b>\$9,407,185</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	331,231
200 Personnel Services - Employee Benefits	83,249
300 Purchased Professional and Technical Services	87,454
400 Purchased Property Services	26,500
500 Other Purchased Services	57,000
600 Supplies	73,200
800 Other Objects	6,250
<b>Total Student Activities</b>	<b>\$664,884</b>
<b>3300 <u>Community Services</u></b>	
500 Other Purchased Services	9,000
800 Other Objects	5,000
<b>Total Community Services</b>	<b>\$14,000</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$678,884</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
<b>4000 <u>Facilities Acquisition, Construction and Improvement Services</u></b>	
400 Purchased Property Services	10,500
700 Property	10,000



<u>Description</u>	<u>Amount</u>
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$20,500</b>
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$20,500</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5200 Interfund Transfers - Out</b>	
900 Other Uses of Funds	600,000
<b>Total Interfund Transfers - Out</b>	<b>\$600,000</b>
<b>5900 Budgetary Reserve</b>	
800 Other Objects	500,000
<b>Total Budgetary Reserve</b>	<b>\$500,000</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$1,100,000</b>
<b>TOTAL EXPENDITURES</b>	<b>\$26,872,951</b>

**Cash and Short-Term Investments**

**06/30/2020 Estimate**

**06/30/2021 Projection**

General Fund	3,189,000	2,450,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431	3,005,000	2,670,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	335,000	298,200
Child Care Operations Fund	10	10
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	70,000	55,000
Other Agency Fund		
Permanent Fund		

<b>Total Cash and Short-Term Investments</b>	<b>\$6,599,010</b>	<b>\$5,473,210</b>
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**Long-Term Investments**

**06/30/2020 Estimate**

**06/30/2021 Projection**

General Fund	275,000	
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431	1,500,000	500,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		

**Long-Term Investments**

**06/30/2020 Estimate**

**06/30/2021 Projection**

Permanent Fund

<b>Total Long-Term Investments</b>	<b>\$1,775,000</b>	<b>\$500,000</b>
<b>TOTAL CASH AND INVESTMENTS</b>	<b>\$8,374,010</b>	<b>\$5,973,210</b>

**Long-Term Indebtedness**

**06/30/2020 Estimate**

**06/30/2021 Projection**

**General Fund**

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations	374,000	187,000
0540 Accumulated Compensated Absences	793,020	750,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	48,000	40,000
0599 Other Noncurrent Liabilities		

<b>Total General Fund</b>	<b>\$1,215,020</b>	<b>\$977,000</b>
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**Public Purpose (Expendable) Trust Fund**

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		

<b>Total Public Purpose (Expendable) Trust Fund</b>		
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**Other Comptroller-Approved Special Revenue Funds**

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		

<b>Total Other Comptroller-Approved Special Revenue Funds</b>		
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**Athletic / School-Sponsored Extra Curricular Activities Fund**

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		

<b>Total Athletic / School-Sponsored Extra Curricular Activities Fund</b>		
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**Capital Reserve Fund - § 690, §1850**

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

**Long-Term Indebtedness**

**06/30/2020 Estimate**

**06/30/2021 Projection**

- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Capital Reserve Fund - \$ 690, \$1850**

**Capital Reserve Fund - \$ 1431**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Capital Reserve Fund - \$ 1431**

**Other Capital Projects Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Other Capital Projects Fund**

**Debt Service Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Debt Service Fund**

**Food Service / Cafeteria Operations Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations

**Long-Term Indebtedness**

**06/30/2020 Estimate**

**06/30/2021 Projection**

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

**Total Food Service / Cafeteria Operations Fund**

**Child Care Operations Fund**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

**Total Child Care Operations Fund**

**Other Enterprise Funds**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

**Total Other Enterprise Funds**

**Internal Service Fund**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

**Total Internal Service Fund**

**Private Purpose Trust Fund**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

**Total Private Purpose Trust Fund**

**Long-Term Indebtedness**

**06/30/2020 Estimate**

**06/30/2021 Projection**

**Investment Trust Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Investment Trust Fund**

**Pension Trust Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Pension Trust Fund**

**Activity Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Activity Fund**

**Other Agency Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Other Agency Fund**

**Permanent Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable

<u>Long-Term Indebtedness</u>	<u>06/30/2020 Estimate</u>	<u>06/30/2021 Projection</u>
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Permanent Fund</b>		
<b>Total Long-Term Indebtedness</b>	<b>\$1,215,020</b>	<b>\$977,000</b>



**Short-Term Payables**

**06/30/2020 Estimate**

**06/30/2021 Projection**

- General Fund
- Public Purpose (Expendable) Trust Fund
- Other Comptroller-Approved Special Revenue Funds
- Athletic / School-Sponsored Extra Curricular Activities Fund
- Capital Reserve Fund - § 690, §1850
- Capital Reserve Fund - § 1431
- Other Capital Projects Fund
- Debt Service Fund
- Food Service / Cafeteria Operations Fund
- Child Care Operations Fund
- Other Enterprise Funds
- Internal Service Fund
- Private Purpose Trust Fund
- Investment Trust Fund
- Pension Trust Fund
- Activity Fund
- Other Agency Fund
- Permanent Fund

**Total Short-Term Payables**

<b>TOTAL INDEBTEDNESS</b>	<b>\$1,215,020</b>	<b>\$977,000</b>
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Account Description	Amounts
0810 Nonspendable Fund Balance	41,881
0820 Restricted Fund Balance	
0830 Committed Fund Balance	1,000,000
0840 Assigned Fund Balance	3,622,250
0850 Unassigned Fund Balance	654,328
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$5,276,578</b>
<b>5900 Budgetary Reserve</b>	<b>500,000</b>
<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$5,818,459</b>